Annual Index Volume 65 1987

MANAGEMENT ACCOUNTING

Accounting
Oil exploration and development costs, for. *Ken C. Pratt.* Feb 36
Fixed assets, for. *Tony Harrington.* Sep 14
Practices, Divergence of. *Ian R. Berry.* Dec 26
Accounting History
Developing a system everyone can count on. *Ian R. Berry.* Jun 46
Activity-based accounting
in the NHS. *Derek Holford and Lawrence McAulay.* Dec 40
Advanced manufacturing and cost and management accounting: a CIMA bibliography. May 69
AIDS
AIDS and employment. Feb 7
Life insurance and the AIDS problem. *Dr Stephanie Jones* Sep 12
Alcohol and its problems. *Dr B. D. Willis.* Sep 50
Allen, David:
Presentation to IFAC Council on the role of management accountants. Sep 24
International Federation, The. Dec 3
World Congress, 13th, The. Dec 8
Ambidextrous firm, The. *I. A. Law.* Mar 43
An expert system approach to the appraisal of accounting software. *Mike Arnold and David Rush.* Jan 32
Annual Report, missing the point of the. Oct 16
Anthony Howitt lecture. Jan 4
Are you a licensed software pirate? *Terry Critchley.* Jan 36
Arnold, Eric.
Performance measurement and the need for comparison. Feb 28
Arnold, Mike and Rush, David:
An expert system approach to the appraisal of accounting software. Jan 32
Asch, David:
Techniques for formulating corporate strategy. Sep 28
Implementation of corporate decisions, The. Oct 20
Associate membership, Practical experience requirements for. Mar 46
Auditing
APC's *Reports on Management.* Feb 6
APC's *Group financial statements.* Feb 6
Public sector guidance. Feb 7
PLC auditor's registration. Mar 3
Management accounting and internal audit. *Frank Hayhurst.* Jun 54
EC Eighth Directive on. *Update.* Sep 20
Tax compliance audits. Why PAYE should be first on your list. *Malcolm J. Morgan.* Oct 38
The audit skeleton. *James Baxter.* Nov 36
Australia: CIMA Around the World. Jan 26

Backache. *Dr B. D. Willis.* Apr 38
Bahrain: CIMA Around the World. Feb 16
Bailey, Derek: Soviet accounting under reconstruction? Jun 16
Ballam, Anthea:
Cutting costs by keeping your distance Jan 16
Computer business: is *their* business your business? Feb 12
Mapper still saving businesses time and money. Mar 10
Database, shopping list or file? Apr 10
Bangladesh: CIMA Around the World. Feb 16
BAOR: CIMA Around the World. Feb 16
Barnes, Keith: Perfection of means but a confusion of goals. Dec 22
Baxter, James: The audit skeleton. Nov 36
Beattie, Vivien and Jones, Mike:
Telecom publishes first customer report. Mar 24
Beckingham, David: Planning in developing countries. Dec 32
Belgium: CIMA Around the World. Feb 16
Bentley, Trevor: Managing information. Jun 26
Bermuda: CIMA Around the World. Feb 16
Berry, Ian R.:
Developing a system everyone can count on. Jun 46
and Parker, David:
Divergence of accounting practices, The. Dec 26
Bhattacharya, Keron:
Strategic accounting: a route to success? Oct 33
Accounting for market share. Nov 30
Strategic budgets. Dec 39
Bishop, David and Grundy, Tony: 'Storming' to success. Jul/Aug 20
Bookkeeping
The implications of triple-entry bookkeeping. *John M. Parkinson.* May 22
Bowhill, B. N.:
Budgeting control systems: why do they fail? Mar 40
Boys, Peter: Fact can be stranger than Forsyth's fiction. Mar 18
Brazil: CIMA Around the World. Feb 16
Brooks, Alan: Proposals by. Sep 67
Brooks, Michael J.:
The European Accounting Association Congress Jun 52
Part-timer at the LSE, A. Dec 44
Bromwich, Professor Michael: Introducing the New President. Jul/Aug 4
Brown, G. N.: Idle time and variance analysis. Jun 48
Budgeting
Injustices and inequalities. Jan 6
Budgetary control systems: why do they fail? *B. N. Bowhill.* Mar 40
Budgeting for management control. *David Otley.* May 20
Making budgets mean something again. *Thomas Sheridan.* Nov 26
Strategic budgets. *Keron Bhattacharya.* Dec 39
Building Societies
The brave new world of the building societies. *David Wells and Ronald Macey.* Jun 40
New legislation accelerates change in building society culture. *David Wells and Ronald Macey.* Jul/Aug 34

Canada: CIMA Around the World. Mar 14
Can computers combat the enemy? *Geoff Jarvis.* Feb 25
Capital Investment
Planning and control of capital investment in medium-sized UK companies. *Andrew McIntyre and Nigel Coulthurst.* Mar 39
Carter, Roy: Computer fraud: advising the first time user. Jan 20
Cecil-Wright, Jeremy: A model of profit. Jun 38
Channon, Rt. Hon. Paul: Is automation the master or servant of the customer? *With Robin Bellis-Jones.* May 18
Chung, Lai Hong, Ghosh, B. C. and Wan, Chen Yoong:
Management accounting in Singapore. Dec 28
CIMA do you mean, Which? *John Weston.* Mar 48
CIMA Guidelines
The financial services act 1986. *Roger Gray.* Apr 20
Profit-related pay. *Roger Gray.* Jun 44
CIMA MPhil Programme May 34
CIMA Training Award
Reed International wins CIMA Training Award. Jan 24
Claret, Jake:
Millions of accountants? Dec 9
Students, questions and computers. Dec 10
Colleges providing tuition for the CIMA syllabus 1987-88. Jul/Aug 46
Companies
The rise and fall of family firms. *Stephanie Jones.* Jul/Aug 16
Company Law
Fact can be stranger than Forsyth's fiction. *Peter Boys.* Mar 18
Computer business: is *their* business *your* business? *Anthea Ballam.* Feb 12
Computer Fraud
Computer fraud: advising the first-time user. *Roy Carter.* Jan 20
Computer fraud casebook. Mar 6
Computing
Can computers combat the enemy? *Geoff Jarvis.* Feb 25
Computer upgrade showdown. *Alan Orme.* Feb 27
Computerising your costing. *Charles Warburton.* Mar 12
Microcomputing costs after Amstrad. *Trevor Webb.* Jul/Aug 32
Financial consolidation using PC spreadsheet programs. *Alan Fraser.* Sep 37
Computerising a small business — 1. *C. F. Horner.* Sep 40
The sceptic's approach to personal computers in business. *John Race.* Oct 41
Computerising a small business — 2. *C. F. Horner.* Oct 44
Computer world's Cinderella, The? *Chris Herman.* Dec 18
Fall and rise of computer based training, The. *Peter Phillips.* Dec 20
Conference report
European Accounting Association Congress, The. *Michael J. Brooks.* Jun 52
Managing change: the Institute's National Conference 1987. Nov 52
Congress
European Accounting Association, The. *Michael J. Brooks.* Jun 52
13th World, The. *David Allen.* Dec 8
Consumer Protection Bill: a layman's guide. *Roger Gray.* Feb 21
Coulthurst, Nigel and McIntyre, Andrew: Planning and control of capital investment in medium-sized UK companies. Mar 39
Cox, Bernard: Don't expect fireworks from management accounting research. Nov 12
Cresswell, Derek:
Manufacturing automation: miracle or mirage? *With Robin Bellis-Jones.* Feb 49
Critchley, Terry: Are you a licensed software pirate? Jan 36
Cutting costs by keeping your distance — audio-conferencing services and systems. *Anthea Ballam.* Jan 16

Database(s)
What is a ? *G. Rawlings and R. Dixon.* Sep 42
What is a relational model? *G. Rawlings and R. Dixon.* Oct 48
Systems, Designing. *G. Rawlings and R. Dixon.* Dec 36
Degenhardt, Tom: retirement. Dec 5
Depreciation. Revised standard on. Mar 6
Design
A structured approach to systems development. *P. H. Woolcock.* Feb 32
Designing database systems. *G. Rawlings and R. Dixon.* Sep 42
Develin, Nick:
To automate or not to automate? *With Robin Bellis-Jones.* Mar 35
Developing Countries
Planning in. *David Beckingham.* Dec 32
Dickinson, John P.: BAA's annual conference held in Glasgow. Jun 53.
Dilloway, Cliff: Computer implications of VAT cash accounting. Nov 43
Dixon, Rob (and Kaye, G. Rowland):
The impact of IT on the Institute's students. Jul/Aug 42
and Rawlings, G.:
What is a database? Sep 42
Databases: What is a relational model? Oct 48
Designing database systems. Dec 36
Domesday Book, a, for today. *Dr Stephanie Jones.* Oct 18
DRB: Personally speaking . . . Mar 68

EC Eighth Directive:
UK implementation of, CIMA proposals on. Nov 37
ED41: ASC Exposure Draft. Nov 38
Education
Educating tomorrow's accountants. *Janusz Santocki.* Jan 45
A part-timer at the LSE. *Michael Brooks.* Dec 44
Edwards, Eric: Unaccustomed as I am . . . Jan 30
EEC Accounting
Financial reporting in the EEC: why and how it differs. *Christopher Nobes.* Apr 34
Elements of management applied in business, The. *Albert Galway.* Jan 48
Employment law, Recent developments in. *Roger Gray.* Mar 56
Energy
Energy payments by performance. Apr 11
Cutting the cost of your energy and water. Dec 16
Euro-body for accountants. Mar 3
European Accounting Association Congress, The. *Michael Brooks.* Jun 52
Examination Syllabus, The things they ask about the new. Mar 49
Examinations, New textbooks geared to the. Sep 48, Oct 72, Nov 33, Dec 51
Expert Systems: Gradual progress with. Oct 46
Expert systems approach to the appraisal of accounting software, An. *Mike Arnold and David Rush.* Jan 32
Exposure draft: Accounting for research and development: ED41. Nov 38

Fact can be stranger than Forsyth's fiction. *Peter Boys.* Mar 18
Financial consolidation using PC spreadsheet programs. Sep 57
Financial awareness. *Mike Partridge.* Feb 30
Financial futures and options: how will you be taxed? *Steward Hughes.* Feb 43
Fixed Assets
Accounting for. *Tony Harrington.* Sep 14
Food for thought. *Dr B. D. Willis.* Jul/Aug 61
Foreign exchange management. *Thomas Fung.* May 24
Forsyth, Patrick: Making competitive presentations. Sept 30
France: CIMA Around the World. Mar 14
Franks, R. V.: Management Information Systems Series. The. Dec 12
Fraser, Alan:
Financial consolidation using PC spreadsheet programs. Sep 37
Fung, Thomas: Foreign exchange management. May 24

Galway, Albert:
The elements of management applied in business. Jan 48
Types of business enterprise. Mar 45
Ghana: CIMA Around the World. Apr 50
Ghosh B. C., Chung Lai Hong and Wan Chew Yoong:
Management accounting in Singapore. Dec 28
Giffin, Ronald: The Vice Presidents. Jul/Aug 5
Goodlad, J. B.: Research: a case for collaboration? Jul/Aug 40
Government Aid
Companies missing out on government cash. Jan 11
Regional Development Grants. Mar 4
Is government aid effective? *Dr. A. Hankinson.* Jul/Aug 38
Foreign investment in China. Jul/Aug 39
Guide to grants for energy efficiency Sep 21
Gray, Roger:
The Financial Services Act 1986. Apr 20
Profit-related pay. Jun 44
Gregory, Alan: The CIMA MPhil programme. May 34
Griffin, Peter, W.: Seeing DP professionals as part of the team. Jan 38
Griffiths, Laura:
Data security: the dangers of doing the wrong things. Oct 50
Grundy, Tony and Bishop, David: 'Storming' to success. Jul/Aug 20
Guyana: CIMA Around the World. Apr 50

Hakes, Martin: Standards applied to fixed assets. Apr 14
Hampshire, Sheila and Jaap, Tom:
Managing productivity in the office. Jun 51
Hankinson, Dr. A.: Is government aid effective? Jul/Aug 38
Harrington, Tony: Accounting for fixed assets. Sep 14
Have you ever considered an MBA? Mar 22
Hayfever. *Dr B. D. Willis.* May 14
Hayhurst, Frank: Management accounting and internal audit. Jun 54
Headache: Migraine or tension? *Dr B. D. Willis.* Oct 60
Health Matters. *See Willis, Dr B. D.*
Heart Disease. *Dr B. D. Willis.* Mar 16
Herman, Chris:
Computer world's Cinderella. The? Dec 18
Higher Education:
CIMA - Strathclyde joint venture. *Mike Partridge.* Apr 22
The CIMA MPhil programme. May 34
The joint CIMA/Strathclyde MBA by distance learning. Jun 34
Holford, Derek and McAulay, Lawrence:
Activity-based accounting in the National Health Service. Oct 26
Is the NHS progressing towards activity-based accounting? Dec 40
Hong Kong: CIMA Around the World. Apr 50
Value for money studies and the Hong Kong government. *Brian Vickers.* Apr 35
Horner, C. F.: Computerising a small business — 1 Sep 40
— 2 Oct 44
How to stop the computer eating your document. *Martin R. Rix.* Feb 35
Hughes, Steward:
Financial futures and options: how will you be taxed? Feb 43
and Redhead, Keith:
Liability management by means of swaps. Jan 42
Human Resources: Choosing the right team. *John Lane.* May 27

Importance of investment in stock, The. *Catherine Rankin.* Jan 44
India: CIMA Around the World. May 60
Information Management
Management information. *Trevor Bentley.* Jun 26
Management Information Systems Series, The. *R. V. Franks.* Dec 12
Information Technology
The transfer pricing of information technology. Jan 22
The Institute's activities in information technology. Jun 28
Information technology's impact on management accounting. *M. King, R. A. Lee, J. A. Piper and J. Whittaker.* Jun 32
The impact of IT on the Institute's students. *Rob Dixon and G. Rowland Kaye.* Jul/Aug 42
What is a database? *R. Dixon and G. Rawlings.* Sep 42
Databases: What is a relational model? *G. Rawlings and R. Dixon.* Oct 48
Perfection of means but a confusion of goals. *Keith Barnes.* Dec 22
Designing database systems. *George Rawlings and Rob Dixon.* Dec 36
Inland Revenue consultations and publications. *Roger Gray.* Feb 20
In search of a conceptual framework — the teacher's dream. *Stewart Lawrence.* Jan 39
Internal Audit
Management accounting and internal audit. *Frank Hayhurst.* Jun 54
International
Fifth Caribbean conference of accountants. Mar 7
Visit to Sri Lanka and the Far East. Mar 66
Divergence of accounting practices. The: An accounting Tower of Babel. *Ian R. Berry and David Parker.* Dec 26
Management accounting in Singapore. *B. C. Ghosh, Chung Lai Hong and Wan Chew Yoong.* Dec 28
Planning in developing countries. *David Beckingham.* Dec 32
Is absorption the cure for unemployment? *Francis Simmonds.* Mar 32

Jaap, Tom and Hampshire, Sheila:
Managing productivity in the office. Jun 51
Jarvis, Geoff: Can computers combat the enemy? Jan 25
Jones, Dr Stephanie:
Sports sponsorship: what are the costs and benefits? Apr 16
Socialism and private enterprise in Poland. Jun 24
The rise and fall of family firms. Jul/Aug 16
Life insurance and the AIDS problem. Sep 46
A Domesday Book for today. Oct 18
Just-in-Time
Capital equipment purchasing and just-in-time. *Brian Maskell.* Jun 12

Kenya: CIMA Around the World. May 60
Kett, Ronald: The Vice Presidents. Jul/Aug 5

King, M., Lee, R. A., Piper, J. A., and Whittaker, J:
Information technology's impact on management accounting. Jun 32

Lane, John:
Choosing the right team. May 27
Larkin, John: Missing the point of the annual report. Oct 16
Law, I. A.: The ambidextrous firm. Mar 43
Lawrence, Peter:
A new name and a new image. Jan 3
A Letter from the President. Feb 3
Maintaining our public profile. Jul/Aug 26
Lawrence, Stewart:
In search of a conceptual framework — the teacher's dream. Jan 39
Lee, R. A. et al:
Information technology's impact on management accounting. Jun 32
Legislation. Keeping abreast of the. Oct 42
Lennon, Derek:
Presentation skills at corporate level. Feb 40
Liability management by means of swaps. *Steward Hughes and Keith Redhead.* Jan 42
LSE: Part-timer at, A. *Michael Brooks.* Dec 44

McAulay, Lawrence and Holford, Derek.
Activity-based accounting in the NHS. Oct 26
Is the NHS progressing towards activity-based accounting? Dec 40
Macey, Ronald and Wells, David:
The brave new world of the building societies. Jun 40
New legislation accelerates change in building society culture. Jul/Aug 34
McIntyre, Andrew and Coulthurst, Nigel:
Planning and control of capital investment in medium-sized UK companies. Mar 39
Malawi: CIMA Around the World. Jun 60
Malaysia: CIMA Around the World. Jun 60
Malta: CIMA Around the World. Jun 60
Management
Performance measurement and the need for comparison. *Eric Arnold.* Feb 28
Financial awareness. *Mike Partridge.* Feb 30
Servicing the needs of marketing management. *Dr Nigel Piercy.* Mar 42
The ambidextrous firm. *I. A. Law.* Mar 43
Result motivated management. *David Wise.* May 44
'Storming' to success. *David Bishop and Tony Grundy.* Jul/Aug 20
Management Accounting
Presentation to IFAC Council on the role of management accountants. *David Allen.* Sep 24
Activity-based accounting in the National Health Service. *Derek Holford and Lawrence McAulay.* Oct 26
Management accounting in Singapore. *B. C. Ghosh, Chung Lai Hong and Wan Chew Yoong.* Dec 28
Are we progressing towards activity-based accounting for the National Health Service? *Derek Holford and Lawrence McAulay.* Dec 40
Management accountant's role in quality control: Part 2. The. *Stanley Oliver.* Mar 28
Manufacturing automation. Miracle or mirage?:
Conference programme. Mar 36
Mapper still saving businesses time and money. *Anthea Ballam.* Mar 10
Marketing
Segment profitability: a positive contribution. *Sri Srikanthan, Keith Ward and Mike Meldrum.* Apr 47
Marketing: the unrecognised asset! *Sri Srikanthan, Keith Ward and Mike Meldrum.* May 38
Servicing the needs of marketing management. *Dr. Nigel Piercy.* Mar 42
Marketing accountancy and segment profitability. Apr 30
Maskell, Brian:
Capital equipment purchasing and just-in-time. Jun 12
Mason, Bill:
A review of the branches' annual reports. May 62
MBA
Have you ever considered a? Mar 22
The joint CIMA/Strathclyde MBA by distance learning. Jun 34
As career enchancement. Members see. Oct 71
Membership
Helping to smooth the path to. Oct 70
Statements on Standards of Professional conduct. Oct 77
Miller, Stanford: The value for money audit. Apr 37
Modelling
A model of profit. *Jeremy Cecil-Wright.* Jun 38
Morgan, Malcolm J.:
Tax compliance audits.
Why PAYE should be first on your list. Oct 38
Moyes, Jim: The Takeover Threat. Nov 20

National Health Service: activity-based accounting in the. *Derek Holford and Lawrence McAulay.* Oct 26
Progressing towards activity-based accounting. Is the NHS? *Derek Holford and Lawrence McAulay.* Dec 40
New Year Honour: *James Antill.* Mar 69
New Zealand: CIMA Around the World. Jul/Aug 58
Nigeria: CIMA Around the World. Jul/Aug 58
Nobes, Christopher:
Financial reporting in the EEC: why and how it differs. Apr 34
Financial reporting in the USA: why and how it differs. May 16
Noble-Warren, Robert: Planning for your pension. Sep 44
November examination results. Apr 48

Obituary
Tom Pinder. Jan 58
K. M. Bullock. Mar 65
Alfred W. F. Symcox. Mar 65
O'Brien, John C.: A reading from the Book of Oswords. Oct 35
Office
Health hazard, a. Is your? *Dr B. D. Willis.* Dec 45
Managing productivity in the. *Tom Jaap and Sheila Hampshire.* Jun 51
Oil Industry
Accounting for oil exploration and development costs. *Ken C. Pratt.* Feb 36
Oliver, Stanley: The management accountant's role in quality control: Part 2. Mar 28
Oman: CIMA Around the World. Jul/Aug 58
Online processing system: ME29 mainframe. *David Scott.* Jan 17
Operating rhythm. *Synopsis.* Mar 61
Orme, Alan: Computer upgrade showdown. Jan 27
Oswords, Book of. A reading from the. Oct 35
Otley, David: Budgeting for management control. May 20

Pakistan: CIMA Around the World. Jul/Aug 58
Papua New Guinea: CIMA Around the World. Jul/Aug 58
Parkinson, John M.:
The implications of triple-entry bookkeeping. May 22
Partridge, Mike:
Financial awareness. Feb 30
CIMA-Strathclyde joint venture. Apr 22
PAYE
Should be first on your list. Why.
Tax compliance audits. *Malcolm J. Morgan* Oct 38
Pensions
Draft regulations on personal pensions. Jan 11
Reaching beyond retirement. Jan 43
More draft regulations on pensions. Mar 6
Who wants to know about pensions? Jun 5
Planning for your pension. Sep 44
The changing face of pensions. Nov 44
Pensions: Video Arts. Dec 38
Performance measurement and the need for comparison. *Eric Arnold.* Feb 28
Personal Computers
In business. The sceptic's approach to. Oct 41
PC Spreadsheet programs
Financial consolidation using. *Alan Fraser.* Sep 37
Phillips, Peter:
Fall and rise of computer-based training. The. Dec 20
Piercy, Dr Nigel:
Servicing the needs of marketing management. Mar 42
Piper, J. A. et al:
Information technology's impact on management accounting. Jun 32
Pizzey, Alan: Extraordinary items in published accounts: a matter of judgment. Nov 32
Planning
Planning and control of capital investment in medium-sized UK companies. *Andrew McIntyre and Nigel Coulthurst.* Mar 39
Planning for your pension. *Robert Noble-Warren.* Sep 44
Planning in developing countries. *David Beckingham.* Dec 32
Pogue, Professor George: An introduction to process costing. Oct 52
Poland: Socialism and private enterprise in. *Dr. Stephanie Jones.* Jun 24
Pratt, Ken C.:
Accounting for oil exploration and development costs. Feb 36
Premenstrual Syndrome. *Dr B. D. Willis.* Nov 16
Presentation
Presentation skills at corporate level. *Derek Lennon.* Feb 40
Making competitive presentations. *Patrick Forsyth.* Sep 30
President
See Lawrence, Peter.
Introducing the new. *Professor Michael Bromwich.* Jul/Aug 4
Process costing, An introduction to. *Professor George Pogue.* Oct 52

Productivity:
Managing productivity in the office. *Tom Jaap and Sheila Hampshire.* Jun 51
Prudentius:
Sector analysis versus commercial secrecy. Jul/Aug 22
Constructing a case for capitalism. Sep 18
Coming clean about dividends. Oct 13
Pressing home an advantage. Nov 42
Medium is the message. The. Dec 23

Quality control
The management accountant's role in quality control: Part 2. *Stanley Oliver. (See also October 1986)* Mar 28
Questionnaire
Management and Professional Development. Feb 4
Have you ever considered an MBA? Mar 22

Race, John: The sceptic's approach to personal computers in business. Oct 41
Rankin, Catherine: The importance of investment in stock. Jan 44
Rawlings, G. and Dixon, R.:
What is a database? Sep 42
Databases: What is a relational model? Oct 48
Designing database systems. Dec 36
Reading List for the CIMA Syllabus. Oct 55
Redhead, Keith and Hughes, Steward:
Liability management by means of swaps. Jan 42
Reed International wins CIMA training award. Jan 24
Reporting
Telecom publishes first customer report. *Vivien Beattie and Mike Jones.* Mar 24
Missing the point of the annual report. *John Larkin.* Oct 16
Republic of South Africa: CIMA Around the World. Sep 54
Research
Research: a case for collaboration? *J. B. Goodlad.* Jul/Aug 40
Don't expect fireworks from management accounting research. *Bernard Cox.* Nov 12
Research conference. Management Accounting. Mar 69
A review of the branches' annual reports. *Bill Mason.* May 62
Rix, Martin R.:
How to stop the computer eating your document. Feb 35
Ruddle, Jonathan: West Surrey's survey of members' views. May 63

Santocki, Janusz: Educating tomorrow's accountants. Jan 45
Saudi Arabia: CIMA Around the World. Sep 54
Scott, David: ME29 is not dead. Jan 17
Security
Data security: the dangers of doing the wrong things. *Laura Griffiths.* Oct 50
Corporate espionage: legal but usually dishonest. *Eric Edwards.* Nov 18
Seeing DP professionals as part of the team. *Peter W. Griffin.* Jan 38
Servicing the needs of marketing management. *Dr Nigel Piercy.* Mar 42
Sheridan, Thomas:
Making budgets mean something again. Nov 26
Simmonds, Francis:
Is absorption the cure for unemployment? Mar 32
Singapore
CIMA Around the World. Sep 54
Management accounting in. *B. C. Ghosh, Chung Lai Hong and Wan Chew Yoong.* Dec 28
Small business
Computerising a — 1 and 2. *C. F. Horner.* Sep 40/Oct 44
Smoking. *Dr B. D. Willis.* Jun 10
Soviet accounting under reconstruction? *Derek Bailey.* Jun 16
Sponsorship
Sports sponsorship: what are the costs and benefits? *Dr Stephanie Jones.* Apr 16
Srikanthan, Sri, Ward, Keith and Meldrum, Mike:
Segment profitability: a positive contribution. Apr 27
Marketing: the unrecognised asset! May 38
Sri Lanka
and the Far East. Visit to. Mar 66
CIMA Around the World. Oct 68
Statistics
A Domesday Book for today. *Stephanie Jones.* Oct 18
Simulation before automation. Robin Bellis-Jones talks to *Paul Williams.* Apr 33
Strategy
Techniques for formulating corporate strategy. *David Asch.* Sep 28
Implementation of corporate decisions. The. *David Asch.* Oct 20
Strategic accounting: a route to success? *Keron Bhattacharya.* Oct 33
Accounting for market share. *Keron Bhattacharya.* Nov 30
Strategic budgets. *Keron Bhattacharya.* Dec 39
Structured approach to systems development. A. *P. H. Woolcock.* Feb 32
Syllabus
The things they ask about the new syllabus. Mar 49
The things they ask about the new syllabus: Part 2. May 47
Reading list for the CIMA syllabus. Oct 55

Takeover threat. The. *Jim Moyes.* Nov 20
Taxation
Financial futures and options: how will you be taxed? *Steward Hughes.* Feb 43
Tax compliance audits. Why PAYE should be first on your list. *Malcolm J. Morgan.* Oct 38
Computer implications of VAT cash accounting. *Cliff Dilloway.* Nov 43
Telecom publishes first customer report. *Vivien Beattie and Mike Jones.* Mar 24
To automate or not to automate? Robin Bellis-Jones talks to *Nick Develin.* Mar 35
Training
The fall and rise of computer-based training. *Peter Phillips.* Dec 20
The art of communication. *Video Arts.* Dec 38
Transfer pricing of information technology. *J. M. Ward and K. R. Ward.* Feb 22
Trinidad and Tobago: CIMA Around the World. Nov 50
Types of business enterprise. *Albert Galway.* Mar 45

Unaccustomed as I am . . . *Eric Edwards.* Jan 30
Unemployment
Is absorption the cure for? *Francis Simmonds.* Mar 32
Remotivation package. Mar 5
United Arab Emirates: CIMA Around the World. Nov 50
United States of America: CIMA Around the World. Nov 50
US Accounting
Financial reporting in the USA: why and how it differs. *Christopher Nobes.* May 16
Uzzell, Stanley J.:
What about input to input variance? May 46

Value for money
The value for money audit. *Stanford Miller.* Apr 37
Studies. Hong Kong government and the. *Brian Vickers.* Apr 35
VAT
VAT proposals lack commercial awareness. Feb 5
Preservation of VAT records. Mar 4
Small businesses, and. Sep 21
Computer implications of VAT cash accounting. *Cliff Dilloway.* Nov 43
VAT: Accounting services. Nov 44
Vickers, Brian:
Value for money studies and the Hong Kong government. Apr 35

Wan Chew Yoong, Ghosh, B. C. and Chung Lai Hong:
Management accounting in Singapore. Dec 28
Warburton, Charles: Computerising your costing. Mar 12
Ward, J. M. and Ward, K. R.:
The transfer pricing of information technology. Jan 22
Webb, Trevor: Microcomputing costs after Amstrad. Jul/Aug 32
Wells, David and Macey, Ronald:
The brave new world of the building societies. Jun 40
New legislation accelerates change in building society culture. Jul/Aug 34
West Surrey's survey of Members' views. *Jonathan Ruddle.* May 63
Weston, J.: Which CIMA do you mean? Mar 48
Whittaker, J. et al: Information technology's impact on management accounting. Jun 32
Williams, Paul:
Simulation before automation. *With Robin Bellis-Jones.* Apr 33
Willis, Dr B. D. Health Matters:
Heart Disease. Mar 16
Backache. Apr 38
Hayfever. May 14
Smoking. Jun 10
Food for thought. Jul/Aug 61
Alcohol and its problems. Sep 50
Headache: migraine or tension? Oct 60
Premenstrual syndrome. Nov 16
Is your office a health hazard? Dec 45
Wise, David: Result motivated management. May 44
Women in Accountancy
Women in management accounting. Apr 24
Woolcock, P. H.:
A structured approach to systems development. Feb 32
Wrongful trading: directors' responsibilities. *Roger Gray.* Mar 56

Zambia: CIMA Around the World. Dec 54
Zimbabwe: CIMA Around the World. Dec 54